

## WORLD CUSTOMS ORGANIZATION ORGANISATION MONDIALE DES DOUANES

Established in 1952 as the Customs Co-operation Council Créée en 1952 sous le nom de Conseil de coopération douanière

### HARMONIZED SYSTEM REVIEW SUB-COMMITTEE

NR0419E1 (+ Annex)

O. Fr.

28<sup>th</sup> Session

Brussels, 23 July 2003.

# POSSIBLE CREATION OF A NEW NOTE 4 TO CHAPTER 95 (PROPOSAL BY THE US ADMINISTRATION)

(Item III.A.21 on Agenda)

#### Reference documents:

NR0222E1 (RSC/25) NR00265E3, Annex C/17 (RSC/25 – Report) NR0351E1 (RSC/27) NR0291E1 (RSC/26) NR00332E3, Annex F/12 (RSC/26 – Report) NR0400E3, Annex F/8 (RSC/27 – Report)

#### I. BACKGROUND

- 1. At its 27<sup>th</sup> Session, held in March 2003, the Sub-Committee approved the new text of heading 95.03 (which was provisionally adopted by the HS Committee at its 31<sup>st</sup> Session) and decided to place in square brackets the US proposal to introduce a new Note 4 to Chapter 95.
- 2. The Sub-Committee invited interested administrations to send the Secretariat their comments on the proposed new Note as soon as possible. The US Delegate stated that during the intersession his administration would forward a revised version of this proposed new Note, which would accommodate the concerns of delegates that had spoken on this subject during the discussions at the 27<sup>th</sup> Session.
- 3. At the time of preparation of this document, the Secretariat had not yet received any comments from administrations.

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#### II. SECRETARIAT COMMENTS

- 4. As indicated in the previous documents on this proposal, the Secretariat considers that the new Note proposed by the **United States**, which if adopted will give legal status to the current provisions of the Explanatory Note to heading 95.03, should simplify the classification of toys. It should be noted that this initiative was taken because of the many problems of interpretation which have arisen over the years with regard to the classification of toys.
- 5. For ease of understanding of the text at issue, and in the light of comments by several delegates in the course of the discussions of this question, the Secretariat has deleted the words "of minor importance" from proposed paragraph (c).
- 6. In order to enable the Sub-Committee to finalise this matter, the Secretariat has reproduced in square brackets, in the Annex hereto, the text which was used as a basis for discussion at the Sub-Committee's 27<sup>th</sup> Session, amended to take account of the opinions expressed by delegates during the discussions.

#### III. CONCLUSION

7. The Sub-Committee is invited to examine the texts reproduced in the Annex to this document, in the light of the discussions which took place during the Sub-Committee's last session and the Secretariat's comments above.

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